

Capistrano Bay Community Services District
Budget vs. Actual
Statements of Revenues, Expenses, and Changes in Net Assets
Budget vs Actual September 2011

	Sep 11	Budget	Jul - Sep 11	YTD Budget	Annual Budget
Income					
4010 · Property Tax Revenue	19,678.01	18,000.00	19,281.92	18,500.00	665,300.00
4030 · User Fee Revenue	0.00		222,352.42	226,600.00	226,600.00
4080 · Summer Trash Collection	0.00	3,420.00	0.00	3,420.00	3,420.00
4090 · Miscellaneous Revenue	100.00		200.00		
4095 · Transponder Revenue	285.00		1,320.00		
4100 · Interest Income	0.00		0.00		49.00
4130 · Development Impact Fee Revenue	9,959.26	833.00	30,987.45	2,503.00	10,000.00
4190 · County Gate Closure Revenue	0.00		0.00		4,000.00
Total Income	30,022.27	22,253.00	274,141.79	251,023.00	909,369.00
Gross Profit	30,022.27	22,253.00	274,141.79	251,023.00	909,369.00
Expense					
0011 · Employee Expense					
0100 · Salary/Wages	7,987.80	9,750.00	24,576.85	29,250.00	117,000.00
0101 · Salary/Wages - Security	576.00	2,750.00	3,598.50	8,250.00	33,000.00
0110 · Auto Allowance-Manager	337.32		1,011.96		
0200 · Payroll Tax Expense	553.55		1,814.46		
0306 · Health Insurance	172.92	1,508.33	4,964.09	4,525.03	18,100.00
0350 · Workers Comp Insurance	197.66	329.17	592.98	987.47	3,950.00
Total 0011 · Employee Expense	9,825.25	14,337.50	36,558.84	43,012.50	172,050.00
0700 · Communications					
0700 · Communications	310.89	375.00	1,092.02	1,125.00	4,500.00
1100 · Liability Insurance					
1100 · Liability Insurance	2,225.92	2,226.00	8,190.11	6,678.00	26,712.00
1300 · Equipment					
1300 · Equipment	0.00	60.42	0.00	181.22	725.00
1400 · Maint. Bldg. Improvements					
1400.01 · Paint, Roof, Plumbing, etc	148.17	500.00	273.17	1,500.00	6,000.00
1400.04 · Misc. Service	272.59	308.33	1,951.36	925.03	3,700.00
1400.05 · Contracted Maint.	1,851.57	2,391.67	5,025.42	7,174.97	28,700.00
1400.06 · Block Wall and Fence Repair	0.00	250.00	0.00	750.00	3,000.00
1400.07 · Drain Filter Maintenance	0.00	416.67	1,846.80	1,249.97	5,000.00
1400.08 · Winter Flood Cleanup	0.00	833.33	898.96	2,500.03	10,000.00
Total 1400 · Maint. Bldg. Improvements	2,272.33	4,700.00	9,995.71	14,100.00	56,400.00
1600 · Memberships					
1600 · Memberships	0.00	258.33	1,200.00	775.03	3,100.00
1800 · Office Expense					
1800 · Office Expense	41.70	575.00	1,067.09	1,725.00	6,900.00
1900 · Professional Services					
1900.01 · Legal Expenses	0.00	1,250.00	115.50	3,750.00	15,000.00
1900.04 · CR&R Trash	4,921.51	3,500.00	12,795.75	10,500.00	42,000.00
1900.05 · District Auditing Services	1,292.00	1,187.50	5,254.00	3,562.50	14,250.00
1900.06 · Sand Grading	-212.00	350.00	-212.00	1,050.00	4,200.00
1900.09 · Professional Office Temp	346.30	191.67	346.30	574.97	2,300.00
1900.10 · Checking Acct. Serv. Fees	0.00	8.33	0.00	25.03	100.00
1900.11 · LCP Committee	0.00	500.00	0.00	1,500.00	6,000.00
1900.12 · Security Expenses	29,613.45	29,250.08	89,767.62	87,750.28	351,001.00
1900.13 · Computer Consultant	0.00	25.00	0.00	75.00	300.00
1900.14 · Bookkeeping Services	2,237.75	729.17	3,512.75	2,187.47	8,750.00
Total 1900 · Professional Services	38,199.01	36,991.75	111,579.92	110,975.25	443,901.00
1901 · County Fees Prop Tax					
1901 · County Fees Prop Tax	48.37	616.67	60.55	1,849.97	7,400.00

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2100 · Rents/Leases Equipment	0.00	225.00	1,034.99	675.00	2,700.00
2200 · Rent/Leases Bldg. Improvements	915.00	1,126.67	3,060.00	3,379.97	13,520.00
2300 · Small Tools & Instruments	0.00	141.67	0.00	424.97	1,700.00
2400 · Special Department Expense	2,500.00	479.17	2,500.00	1,437.47	5,750.00
2600 · Patrol Vehicle O&M	0.00	75.00	119.90	225.00	900.00
2700 · Meeting & Conferences	0.00	75.00	0.00	225.00	900.00
2800 · Utilities	1,688.34	1,833.33	6,012.06	5,500.03	22,000.00
2900 · Depreciation Expense	8,679.24		26,037.72		
4000 · Fixed Assets Equipment	0.00	166.67	0.00	499.97	2,000.00
4200 · Fixed Assets Bldg. & Improv.	0.00	13,083.33	0.00	39,250.03	157,000.00
4600 · General Reserve expense	958.50	958.50	2,875.50	2,875.50	11,502.00
4605 · General Reserve - Entry Project	0.00		815.00		
4610 · General Reserve Admin Office Pr	0.00		-1,705.00		
4700 · Beach Cleanup Expense	6,990.00	833.33	6,990.00	2,500.03	10,000.00
Total Expense	74,654.55	79,138.34	217,484.41	237,414.94	949,660.00
	-44,632.28	-56,885.34	56,657.38	13,608.06	-40,291.00
Other Income					
4035 · RR Parking Revenue	0.00		0.00		37,900.00
4050 · AD99-1 Assessment Collections	0.00		1,620.91		
4055 · AD99-1 Interest Income	1.02		2.04		
Total Other Income	1.02		1,622.95		37,900.00
Other Expense					
4295 · RR Parking Expense - OCTA	-300.00		-300.00		35,715.00
4300.03 · AD99-1 Annual Professional Fees	0.00		1,500.00		
5010.00 · AD99-1 Interest Expense	9,600.00		3,200.00		
Total Other Expense	9,300.00		4,400.00		35,715.00
	-9,298.98		-2,777.05		2,185.00
	-53,931.26	-56,885.34	53,880.33	13,608.06	-38,106.00